

**FISCAL GROUP
SUMMARY**

	<u>Page #</u>	<u>Approp</u>	<u>Revenue</u>	<u>Local Cost</u>
<u>GENERAL FUND</u>				
ASSESSOR	4-1-1	10,982,428	359,195	10,623,233
AUDITOR/CONTROLLER-RECORDER	4-2-1	13,035,166	9,926,103	3,109,063
TREASURER/TAX COLLECTOR:				
TREASURER/TAX COLLECTOR	4-3-1	6,780,201	5,110,135	1,670,066
CENTRAL COLLECTIONS	4-3-13	7,986,256	7,986,256	-
TOTAL GENERAL FUND		<u>38,784,051</u>	<u>23,381,689</u>	<u>15,402,362</u>
<u>SPECIAL REVENUE FUNDS</u>				
		<u>Approp</u>	<u>Revenue</u>	<u>Fund Balance</u>
ASSESSOR:				
STATE/COUNTY PROPERTY				
TAX ADMINISTRATION	4-1-8	3,166,825	2,179,938	986,887
AUDITOR/CONTROLLER-RECORDER:				
MICROGRAPHICS	4-2-14	704,029	-	704,029
SYSTEM DEVELOPMENT	4-2-17	13,315,578	3,380,000	9,935,578
VITAL RECORDS	4-2-21	526,119	128,000	398,119
TOTAL SPECIAL REVENUE FUNDS		<u>17,712,551</u>	<u>5,687,938</u>	<u>12,024,613</u>
<u>INTERNAL SERVICES FUND</u>				
		<u>Operating</u>		<u>Revenue Over</u>
		<u>Expense</u>	<u>Revenue</u>	<u>(Under) Exp</u>
AUDITOR/CONTROLLER-RECORDER:				
RECORDS MANAGEMENT	4-2-24	133,772	133,865	93

OVERVIEW OF BUDGET

DEPARTMENT: ASSESSOR
ASSESSOR: DONALD WILLIAMSON

	2003-04				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	10,982,428	359,195	10,623,233		159.9
State/County Property					
Tax Administration Prog	3,166,825	2,179,938		986,887	29.0
TOTAL	14,149,253	2,539,133	10,623,233	986,887	188.9

BUDGET UNIT: ASSESSOR (AAA ASR)

I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious and welfare exemptions.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Appropriation	11,256,876	10,704,022	10,478,515	10,982,428
Total Revenue	381,904	359,195	389,659	359,195
Local Cost	10,874,972	10,344,827	10,088,856	10,623,233
Budgeted Staffing		165.8		159.9
Workload Indicators				
Assessments-Bus/Personal	62,346	49,000	46,000	47,000
Assessments-Real Property	250,980	250,000	215,000	230,000
Assessment Appeals	1,496	3,500	1,900	4,500
Transfers of Ownership	154,008	160,000	166,000	165,000

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

Included in base year adjustments is the deletion of 7.0 positions (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Appraiser II, 1.0 Title Technician I and 1.0 Assistant Assessor) that were included in the 4% Spend Down Plan.

Due to increased public inquiries in the Fontana District Office, reinstatement of the Clerk III position plus overtime (1.1 budgeted staffing) is necessary.

PROGRAM CHANGES

None.

ASSESSOR

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

The department has a total of 4.0 vacant budgeted positions in their 2003-04 Department Requested Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not In Recruitment	0.0	Slated for Deletion
Vacant Budgeted In Recruitment	<u>4.0</u>	Retain
Total Vacant	4.0	

V. OTHER POLICY ITEMS

Reinstate the remaining 6.0 positions totaling \$370,574 that were deleted during the 4% Spend Down Plan, see attached Policy Item.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General AAA ASR

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Salaries and Benefits	8,816,248	9,061,111	407,469	-	9,468,580
Services and Supplies	645,978	617,889	(9,712)	-	608,177
Central Computer	763,446	763,446	(114,749)	-	648,697
Transfers	<u>252,843</u>	<u>261,576</u>	<u>(4,602)</u>	<u>-</u>	<u>256,974</u>
Total Appropriation	10,478,515	10,704,022	278,406	-	10,982,428
<u>Revenue</u>					
Taxes	249,604	176,000	-	-	176,000
Other Revenue	<u>140,055</u>	<u>183,195</u>	<u>-</u>	<u>-</u>	<u>183,195</u>
Total Revenue	389,659	359,195	-	-	359,195
Local Cost	10,088,856	10,344,827	278,406	-	10,623,233
Budgeted Staffing		165.8	(7.0)	-	158.8

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General AAA ASR

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F	H	G+H	J	I+J
	Board	Recommended	G		I		K
	Approved	Program	2003-04	Vacant	2003-04	Recommended	2003-04
	Base	Funded	Department	Position	Proposed	Vacant	Recommended
	Budget	Adjustments	Request	Impact	Budget	Restoration	Budget
					(Adjusted)		
Appropriation							
Salaries and Benefits	9,468,580	20,796	9,489,376	-	9,489,376	-	9,489,376
Services and Supplies	608,177	(46,207)	561,970	-	561,970	-	561,970
Central Computer	648,697	-	648,697	-	648,697	-	648,697
Transfers	256,974	25,411	282,385	-	282,385	-	282,385
Total Appropriation	10,982,428	-	10,982,428	-	10,982,428	-	10,982,428
Revenue							
Taxes	176,000	45,000	221,000	-	221,000	-	221,000
Other Revenue	183,195	(45,000)	138,195	-	138,195	-	138,195
Total Revenue	359,195	-	359,195	-	359,195	-	359,195
Local Cost	10,623,233	-	10,623,233	-	10,623,233	-	10,623,233
Budgeted Staffing	158.8	1.1	159.9	-	159.9	-	159.9

Base Year Adjustments

Salaries and Benefits	252,620	MOU.
	483,338	Retirement.
	77,166	Risk Mangement Workers Comp.
	(405,655)	4% Spend Down Plan - 7.0 positions deleted (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Apraiser II, 1.0 Title Technician I and 1.0 Asst Assessor).
	<u>407,469</u>	
Services and Supplies	(1,574)	Risk Management Liabilities.
	(8,138)	4% Spend Down Plan.
	<u>(9,712)</u>	
Central Computer	<u>(114,749)</u>	
Transfers	<u>(4,602)</u>	Incremental Change in EHAP.
Total Base Year Appropriation	<u>278,406</u>	
Total Base Year Revenue	<u>-</u>	
Total Base Year Local Cost	<u>278,406</u>	

ASSESSOR

Recommended Program Funded Adjustments		
Salaries and Benefits	<u>20,796</u>	Addition of 1.1 Clerk in Fontana.
Services and Supplies	<u>(12,860)</u>	Various services and supply decreases.
	<u>(33,347)</u>	GASB 34 Accounting Change (EHAP).
	<u>(46,207)</u>	
Transfers	<u>(7,936)</u>	
	<u>33,347</u>	GASB 34 Accounting Change (EHAP).
	<u>25,411</u>	
Total Appropriation	<u>-</u>	
Revenue		
Taxes	<u>45,000</u>	
Other Revenue	<u>(45,000)</u>	
Total Revenue	<u>-</u>	
Local Cost	<u>-</u>	

Vacant Position Impact Summary

	Authorized	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Vacant Budgeted Not In Recruitment - Delete	-	-	-	-	-
Vacant Budgeted in Recruitment - Retain	4	4.0	221,597	-	221,597
Total Vacant	4	4.0	221,597	-	221,597
Recommended Resoration of Vacant Deleted		-	-	-	-

Vacant Position Impact Detail

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
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Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)

Vacant Budgeted Not in Recruitment

		-	-	-	-
Total Slated for Deletion		-	-	-	-

Vacant Budgeted In Recruitment - Retain

Auditor-Appraiser II	70852	1.0	69,180	-	69,180
Clerk II	16	1.0	32,002	-	32,002
Appraiser Technician	11401	1.0	42,652	-	42,652
Supervising District Appraiser I	8068	1.0	77,763	-	77,763
Subtotal Recommended - Retain		4.0	221,597	-	221,597

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented.
If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.

ASSESSOR

POLICY DESCRIPTION FORM

Department/Group: _____ Assessor/Fiscal _____ Budget Code: AAA ASR
 Title: Restoration of Deleted Positions

PRIORITY: Rank 1 of 1 FUNDING: Full Year ☒ Other ☐ _____ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

See Attached.

	2003-04	Ongoing 2004-05
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 370,574	\$ 370,574

CLASSIFICATIONS

Budgeted Staff	Title	Amount
1.0	Appraiser Technician	38,554
1.0	Clerk III	32,449
1.0	Appraiser III	72,885
1.0	Director, Staff & Budgets	113,614
1.0	Appraiser II	66,596
1.0	Title Technician II	46,476

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS

Item	Amount

Reimbursements (specify) _____

Total: \$ 370,574 \$ 370,574

REVENUE (specify source)

Total: \$ 0 \$ 0

LOCAL COST \$ 370,574 \$ 370,574

ASSESSOR

Policy Item 1 of 1 – Restoration of Deleted Positions

The Assessor's office has not properly been provided with all revenue sources. For example, the Williamson Act, 5% Supplemental, and Admin Charges. The calculation below shows the recalculation to accommodate these figures and identifies an adjusted net county cost. In addition, it shows the recovery of not having these revenue sources in the budget and the related decrease and estimate of how much we should get back from last years 2% reduction and next years 4% reduction.

CAO Target	10,623,233
Williamson Act	5,814
5% Supplemental (SB 813)	1,403,428
Admin Fees (AB 2557)	5,276,355
Total Additional Revenue	6,685,597
Adjusted Local Cost *	3,937,636
Percentage Decrease (a)	62.9%
CAO Reductions	
2% FY 02/03	211,119
4% FY 03/04	413,345
Total (b)	624,464
Amount over reduced (a * b)	392,999

* Will be further adjusted for other county general fund expenses (approximately 2M)

This amount "over reduced" will be utilized to get back the staff that was taken out for the 4% reduction. The positions are as follows:

Position	Amount
Appraiser Technician	38,554
Clerk III	32,449
Appraiser III	72,885
Director of Staff and Budgets **	113,614
Appraiser II	66,596
Title Technician II	46,476
Total	370,574

** This position will be substituted for the deleted Assistant Assessor position.

ASSESSOR**BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION
PROGRAM (RCS ASR)****I. GENERAL PROGRAM STATEMENT**

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with the 2002-03 fiscal year and is authorized for the County until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Appropriation	2,195,667	3,287,378	2,300,491	3,166,825
Total Revenue	2,187,384	2,179,938	2,179,938	2,179,938
Fund Balance		1,107,440		986,887
Budgeted Staffing		30.0		29.0
<u>Workload Indicators</u>				
Assessment Backlogs:				
Proposition 8	109,066	107,391	90,836	75,150
Mandatory Audits	468	370	496	370

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS**STAFFING CHANGES**

Reduction in staffing of 1.0 position due to the deletion of a Public Service Employee.

PROGRAM CHANGES

Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

None.

V. OTHER POLICY ITEMS

Since this budget unit has a fixed revenue source, the department is requesting \$225,000 for postage and printing costs to compensate for diminishing funds available for services and supplies due to increased MOU costs.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: Special Revenue RCS ASR

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Salaries and Benefits	1,534,696	1,533,489	-	-	1,533,489
Services and Supplies	765,795	805,643	-	-	805,643
Transfers	-	-	(859)	-	(859)
Contingencies	-	948,246	-	-	948,246
Total Appropriation	2,300,491	3,287,378	(859)	-	3,286,519
<u>Revenue</u>					
Taxes	40,000	40,000	-	-	40,000
State, Fed Or Gov't Aid	<u>2,139,938</u>	<u>2,139,938</u>	<u>-</u>	<u>-</u>	<u>2,139,938</u>
Total Revenue	2,179,938	2,179,938	-	-	2,179,938
Fund Balance		1,107,440	(859)	-	1,106,581
Budgeted Staffing		30.0	-	-	30.0

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: Special Revenue RCS ASR

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F	H	G+H	J	I+J
	Board	Recommended	G		I		K
	Approved	Program	2003-04	Vacant	2003-04	Recommended	2003-04
	Base	Funded	Department	Position	Proposed	Vacant	Recommended
	Budget	Adjustments	Request	Impact	Budget	Restoration	Budget
	(Adjusted)						
Appropriation							
Salaries and Benefits	1,533,489	226,627	1,760,116	-	1,760,116	-	1,760,116
Services and Supplies	805,643	(391,021)	414,622	-	414,622	-	414,622
Transfers	(859)	6,059	5,200	-	5,200	-	5,200
Contingencies	<u>948,246</u>	<u>38,641</u>	<u>986,887</u>	<u>-</u>	<u>986,887</u>	<u>-</u>	<u>986,887</u>
Total Appropriation	3,286,519	(119,694)	3,166,825	-	3,166,825	-	3,166,825
Revenue							
Taxes	40,000	-	40,000	-	40,000	-	40,000
State, Fed ro Gov't Aid	2,139,938	-	2,139,938	-	2,139,938	-	2,139,938
Total Revenue	2,179,938	-	2,179,938	-	2,179,938	-	2,179,938
Fund Balance	1,106,581	(119,694)	986,887	-	986,887		986,887
Budgeted Staffing	30.0	(1.0)	29.0	-	29.0	-	29.0

Base Year Adjustments

Transfers	<u>(859)</u>	Incremental Change in EHAP.
Total Base Year Appropriation	<u>(859)</u>	
Total Base Year Revenue	<u>-</u>	
Fund Balance	<u>(859)</u>	

ASSESSOR

Recommended Program Funded Adjustments

Salaries and Benefits	<u>226,627</u>	Increase in salaries due to MOU and retirement increases offset by reduction in 1.0 PSE.
Services and Supplies	<u>(384,962)</u>	Decrease expenses to compensate for salaries and benefits increase.
	<u>(6,059)</u>	GASB 34 Accounting Change (EHAP).
	<u>(391,021)</u>	
Transfers	<u>6,059</u>	GASB 34 Accounting Change (EHAP).
Contingencies	<u>38,641</u>	
Total Appropriation	<u>(119,694)</u>	
Total Revenue	<u>-</u>	
Fund Balance	<u>(119,694)</u>	

ASSESSOR

POLICY DESCRIPTION FORM

Department/Group: _____ Assessor/Fiscal _____ Budget Code: RCS ASR ASR
 Title: Increase in Services and Supplies for Postage/Printing Costs

PRIORITY: Rank 1 of 1 FUNDING: Full Year ☒ Other ☐ _____ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

Due to reductions in the Assessor general fund, several expenses were shifted to the state provided Property Tax Administration Program (PTAP). Two of these expenses are the printing (2323) of state mandated forms and the postage (2310) necessary to mail them to the taxpayers. Examples of these mandated forms are supplemental assessment notices, assessment roll change notices, business property statements, and homeowners and other exemption claims.

The PTAP is provided by the state to reduce assessment backlogs and increase revenue back to the state as well as the funded counties. This is accomplished through additional staffing as well as automation. Historically, the increases to salary based on the MOU have not been provided for this fund (RCS). This has caused a decline in the funds available for other services and supplies. The Assessors office is now at a point where we cannot function without supplemental funding for the requisite MOU increases. All budgeted expenditures have been reduced to a minimum.

Maintaining the current staffing is critical to the revenue to the state as well as the county. Additionally, the staff is requisite to achieve the contractually mandated workload criteria. Financially, the staff cost an average of \$60,000 and provide a return of \$157,000.

		<u>2003-04</u>	<u>Ongoing 2004-05</u>
APPROPRIATIONS			
Salaries & Benefits (attach additional page if required)		\$ _____	\$ _____
CLASSIFICATIONS			
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Services & Supplies		<u>225,000</u>	<u>225,000</u>
Other (specify) _____		_____	_____
Equipment		_____	_____
FIXED ASSETS			
<u>Item</u>		<u>Amount</u>	
_____		_____	
_____		_____	
_____		_____	
Reimbursements (specify) _____		_____	_____
	Total:	<u>\$ 225,000</u>	<u>\$ 225,000</u>
REVENUE (specify source)			
_____		_____	_____
_____		_____	_____
_____		_____	_____
	Total:	<u>\$ _____</u>	<u>\$ _____</u>
	LOCAL COST	<u>\$ 225,000</u>	<u>\$ 225,000</u>

AUDITOR/CONTROLLER-RECORDER**OVERVIEW OF BUDGET**

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR/CONTROLLER-RECORDER: LARRY WALKER

2003-04						
	Appropriations/Oper Expense	Revenue	Local Cost	Fund Balance	Rev Over/ (Under) Exp	Staffing
Auditor/Controller-Records	13,035,166	9,926,103	3,109,063			193.1
Micrographics	704,029	-		704,029		-
System Development	13,315,578	3,380,000		9,935,578		-
Vital Records	526,119	128,000		398,119		-
Records Management	133,772	133,865			93	2.0
Total	27,714,664	13,567,968	3,109,063	11,037,726	93	195.1

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Requirements	11,823,477	12,610,406	12,074,144	13,035,166
Total Sources	10,169,895	8,721,209	11,324,048	9,926,103
Local Cost	1,653,582	3,889,197	750,096	3,109,063
Budgeted Staffing		189.9		193.1
<u>Workload Indicators</u>				
Marriage ceremonies	3,147	2,943	3,000	2,950
Notary bonds files	2,022	1,967	2,450	2,400
Fund transfers processed	27,069	21,000	21,000	21,000
Deposits processed	11,852	11,250	13,000	12,500
Warrants issued/audited	333,047	350,000	334,869	330,000
Payroll direct deposits	462,843	471,000	483,500	481,600
Payroll warrants issued	36,953	36,000	30,000	29,900
Tax refunds/corrections	52,985	58,000	64,000	64,700
Legal docs recorded	671,000	691,491	756,000	720,000
Audits	148	74	76	76
Marriage licenses	10,035	10,268	9,176	9,200
Fict business names filed	14,685	13,851	15,366	15,105
Birth certs issued	54,165	49,929	51,027	50,430
Marriage certs issued	17,679	16,777	17,588	16,950
Death certs issued	7,433	7,440	7,841	8,000

The projected lower local cost is the result of salary savings and higher than expected Recorder revenues.

AUDITOR/CONTROLLER-RECORDER

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

The proposed budget reflects a net increase of 3.2 budgeted positions due to a technical correction to remove the vacancy factor included in the prior year's budget. No new position numbers were added and there is no increase in funding associated with this technical correction.

PROGRAM CHANGES

None.

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

The department has a total of 21.2 vacant budgeted positions in their 2003-04 Department Request Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not In Recruitment 14.7 Slated for Deletion

Vacant Budgeted In Recruitment 6.5 Retain

Total Vacant 21.2

Vacant Position Restoration Request:

The department has submitted policy items for the restoration of 14.7 vacant budgeted positions that are slated for deletion. The County Administrative Office recommends a portion of Policy Item #1 which would restore 2.0 Data Entry Operators since they are directly related to revenue and Policy Item #4 which would restore the department's request of 1.2 vacant Public Service Employee positions for the Accounting Intern Program since they are seasonal in nature.

CAO Rec	Item	Program	Budgeted Staff	Program Description
x	1	Recording Revenue	7.4 \$284,134 Revenue Supported	All positions (4.0 Clerk III's, 2.0 Data Entry Operator, 1.0 Recording Supervisor and 0.4 Clerk IV) are fully supported by revenue and provide direct customer service to the public. Elimination of these positions would cause customer service delays and perhaps reduction of overall revenue. County Administrative Office is recommending restoration of the 2.0 Data Entry Operators costing \$77,568 since they are directly related to revenue.
	2	Audit Division	4.0 - \$253,929 \$174,758 Local Cost \$79,171 Revenue Supported	All positions (1.5 Internal Auditor II's, 1.0 Accountant I, 1.0 Accountant II's and 0.5 Supervising Act III's) are partially offset by direct billing for services to other entities. Elimination of these positions could result in a reduction of revenue already budgeted.
	3	Controller and Administrator Division	2.11 \$129,735 Local Cost	Being able to hire (1.0 Fiscal Clerk, 1.0 ACR Payables Manager, 0.01 Staff Analyst and 0.1 PSE) positions would enhance oversight of payments, contract monitoring and department administration.
x	4	Accounting Intern Program (Seasonal)	1.2 - \$31,552 \$19,830 Local Cost \$11,722 Revenue Supported	During the months of July through mid-September, there is a significant increase in workload due to year end closing, internal audits activities, property tax activities, preparation of COWCAP, and preparation for the countywide financial audit. The Auditor/Controller-Recorder (ACR) has operated an Accounting Intern Program for many years to meet this workload.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

The \$3 change in auditing and accounting fees is based upon cost calculations from the 2003-04 COWCAP. The proposed accounting fee would bring in an additional \$38,856 in revenue.

The current Child Support assignments fee does not capture all transaction costs. The current fee is \$1 per person per pay period regardless of how many different deductions made. The new proposed fee would charge \$1 per transaction. For instance, some employees have deductions for more than one transaction due to more than one responsibility in a household(s). The new proposed fee would bring additional revenue of \$10,750.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General AAA ACR

FUNCTION: General
ACTIVITY: Finance

AUDITOR/CONTROLLER-RECORDER

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Salaries and Benefits	9,572,519	9,780,046	789,021	-	10,569,067
Services and Supplies	1,764,141	1,764,141	(9,071)	-	1,755,070
Central Computer	736,734	736,734	135,488	-	872,222
Transfers	-	-	(3,297)	-	(3,297)
Total Exp Authority	12,073,394	12,280,921	912,141	-	13,193,062
Reimbursements	-	-	(251,986)	-	(251,986)
Total Appropriation	12,073,394	12,280,921	660,155	-	12,941,076
Operating Transfer Out	750	329,485	-	-	329,485
Total Requirements	12,074,144	12,610,406	660,155	-	13,270,561
<u>Revenue</u>					
Licenses & Permits	363,600	404,000	-	-	404,000
Current Services	10,385,246	7,380,061	1,440,289	200,000	9,020,350
State, Fed or Gov't Aid	49,204	288,950	-	(200,000)	88,950
Other Revenue	55,500	177,700	-	-	177,700
Total Revenue	10,853,550	8,250,711	1,440,289	-	9,691,000
Operating Transfer In	470,498	470,498	-	-	470,498
Total Financing Sources	11,324,048	8,721,209	1,440,289	-	10,161,498
Local Cost	750,096	3,889,197	(780,134)	-	3,109,063
Budgeted Staffing		189.9	-	-	189.9

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General AAA ACR

FUNCTION: General
ACTIVITY: Finance

AUDITOR/CONTROLLER-RECORDER

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F G	H	G+H I	J	I+J K
	Board Approved Base Budget	Recommended Program Funded Adjustments	2003-04 Department Request	Vacant Position Impact	2003-04 Proposed Budget (Adjusted)	Recommended Vacant Restoration	2003-04 Recommended Budget
Appropriation							
Salaries and Benefits	10,569,067	301,688	10,870,755	(699,350)	10,171,405	109,120	10,280,525
Services and Supplies	1,755,070	252,099	2,007,169	-	2,007,169	-	2,007,169
Central Computer	872,222	-	872,222	-	872,222	-	872,222
Transfers	(3,297)	86,699	83,402	-	83,402	-	83,402
Total Exp Authority	13,193,062	640,486	13,833,548	(699,350)	13,134,198	109,120	13,243,318
Reimbursements	(251,986)	(546,396)	(798,382)	-	(798,382)	-	(798,382)
Total Appropriation	12,941,076	94,090	13,035,166	(699,350)	12,335,816	109,120	12,444,936
Operating Transfer Out	329,485	(329,485)	-	-	-	-	-
Total Requirements	13,270,561	(235,395)	13,035,166	(699,350)	12,335,816	109,120	12,444,936
Revenue							
Licenses & Permits	404,000	(39,000)	365,000	-	365,000	-	365,000
Current Services	9,020,350	439,281	9,459,631	(375,027)	9,084,604	89,290	9,173,894
State, Fed or Gov't Aid	88,950	(45,478)	43,472	-	43,472	-	43,472
Other Revenue	177,700	(119,700)	58,000	-	58,000	-	58,000
Total Revenue	9,691,000	235,103	9,926,103	(375,027)	9,551,076	89,290	9,640,366
Operating Transfer In	470,498	(470,498)	-	-	-	-	-
Total Financing Sources	10,161,498	(235,395)	9,926,103	(375,027)	9,551,076	89,290	9,640,366
Local Cost	3,109,063	-	3,109,063	(324,323)	2,784,740	19,830	2,804,570
Budgeted Staffing	189.9	3.2	193.1	(14.7)	178.4	3.2	181.6

AUDITOR/CONTROLLER-RECORDER

Base Year Adjustments

Salaries & Benefits	271,081	MOU.
	508,347	Retirement.
	<u>9,593</u>	Risk Mgmt Workers' Comp.
	<u>789,021</u>	
Services & Supplies	7,331	Risk Management Liabilities.
	<u>(16,402)</u>	4% Spend Down Plan.
	<u>(9,071)</u>	
Central Computer	<u>135,488</u>	
Transfer	<u>(3,297)</u>	Incremental Change in EHAP.
Reimbursements	<u>(251,986)</u>	30% Cost Reduction Plan.
Base Year Appropriation	<u>660,155</u>	
Revenue	345,000	Court MOU.
	956,123	30% Cost Reduction Plan.
	<u>139,166</u>	4% Spend Down Plan.
	<u>1,440,289</u>	
Base Year Revenue	<u>1,440,289</u>	
Base Year Local Cost	<u>(780,134)</u>	

Mid-Year Adjustment

Current Services	200,000	Increased recording reveune.
Stat, Fed or Gov't Aid	<u>(200,000)</u>	Less SB 90 revenue.
Mid-Year Revenue	<u>-</u>	
Mid-Year Local Cost	<u>-</u>	

Recommended Program Funded Adjustments

Salaries and Benefits	<u>301,688</u>	Increase in budget for step increases, paid vacation and administrative leave.
Services and Supplies	(2,000)	Reduce special department expense.
	<u>(36,220)</u>	GASB 34 Accounting Change (EHAP).
	(19,166)	Reduce courier & printing expense.
	<u>(20,000)</u>	Reduce temporary help - outside services.
	260,000	Increase in postage
	45,858	Comnet , cellular and other services
	6,127	Increase in Property Insurance
	7,000	Increase in other banking charges
	1,500	Increase in shredding
	<u>9,000</u>	Increase in Air Travel
	<u>252,099</u>	
Transfers	50,479	Transfer to Records Management IRM ACR.
	<u>36,220</u>	GASB 34 Accounting Change (EHAP).
	<u>86,699</u>	
Reimbursements	(105,000)	Reimbursement from TTX (repay cost of Bank Reconciliation).
	<u>(470,498)</u>	Due to GASB 34 shown as reimbursement from SDW and SDV instead of Operating Transfers In.
	<u>29,102</u>	Decrease in reimbursement from SDW and SDV.
	<u>(546,396)</u>	
Operating Transfer Out	<u>(329,485)</u>	4th floor remodel budgeted in 2002-03.
Total Requirements	<u>(235,395)</u>	
Revenue		
Licenses, Permits	<u>(39,000)</u>	Estimate reduced activity.
Current Services	<u>439,281</u>	Estimated increased levels of recording activity.
State and Federal Aid	<u>(45,478)</u>	Do not expect to receive claimed state funds this year.
Other Revenue	<u>(119,700)</u>	Reduction in number of hours billed to others.
Operating Transfers In	<u>(470,498)</u>	Due to GASB 34 funds received from SDW and SDV now budgeted as reimbursements
Total Sources	<u>(235,395)</u>	
Local Cost	<u>-</u>	

AUDITOR/CONTROLLER-RECORDER

Vacant Position Impact Summary

	Authorized	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Vacant Budgeted Not In Recruitment - Delete	33	14.7	699,350	375,027	324,323
Vacant Budgeted in Recruitment - Retain	7	6.5	425,161	-	425,161
Total Vacant	40	21.2	1,124,511	375,027	749,484
Recommended Restoration of Vacant Deleted	16	3.2	109,120	89,290	19,830

Vacant Position Impact AAA ACR Detail

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
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Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)

Vacant Budgeted Not in Recruitment

Accountant I	0675	(1.0)	(57,171)	(33,171)	(24,000) 0
Accountant II	75702	(1.0)	(62,961)	-	(62,961)
Auditor-Controller Manager	LY301115	(1.0)	(89,074)	-	(89,074)
Clerk III	05031	(1.0)	(36,123)	(36,123)	-
Clerk III	LY300657	(1.0)	(36,123)	(36,123)	-
Clerk III	LY300914	(1.0)	(36,123)	(36,123)	-
Clerk III	LY300915	(1.0)	(36,123)	(36,123)	-
Clerk IV	LY300917	(0.4)	(12,570)	(12,570)	-
Fiscal Clerk II	LY200464	(0.5)	(18,623)	-	(18,623)
Fiscal Clerk II	LY301007	(0.5)	(18,623)	-	(18,623)
Internal Auditor II	5392	(0.5)	(32,008)	(9,000)	(23,008)
Internal Auditor II	16055	(0.5)	(32,008)	(9,000)	(23,008)
Internal Auditor II	16056	(0.5)	(32,008)	(18,000)	(14,008)
Recording Supervisor	1740	(1.0)	(49,504)	(49,504)	-
Staff Analyst II	LY300918	(0.01)	(785)	-	(785)
Supervising Accountant III	2272	(0.5)	(37,773)	(10,000)	(27,773)
Public Service Employee	73131	(0.1)	(2,630)	-	(2,630)
Subtotal Recommended - Delete		(11.5)	(590,230)	(285,737)	(304,493)
Data Entry Operator I Incen 15	3378	(0.5)	(19,392)	(19,392)	-
Data Entry Operator I Incen 15	3379	(0.5)	(19,392)	(19,392)	-
Data Entry Operator I Incen 15	3380	(0.5)	(19,392)	(19,392)	-
Data Entry Operator I Incen 157	13001	(0.5)	(19,392)	(19,392)	-
Public Service Employee (Seasonal July-Sept)	73126	(0.1)	(2,191)	-	(2,191)
Public Service Employee	73127	(0.1)	(2,301)	-	(2,301)
Public Service Employee	73128	(0.1)	(2,301)	-	(2,301)
Public Service Employee	73130	(0.1)	(2,630)	-	(2,630)
Public Service Employee	90273	(0.1)	(2,191)	-	(2,191)
Public Service Employee	90391	(0.1)	(3,177)	(3,177)	-
Public Service Employee	90832	(0.1)	(3,177)	-	(3,177)
Public Service Employee	90917	(0.1)	(3,177)	(3,177)	-
Public Service Employee	90922	(0.1)	(3,177)	(3,177)	-
Public Service Employee	91530	(0.1)	(2,191)	(2,191)	-
Public Service Employee	91901	(0.1)	(2,191)	-	(2,191)
Public Service Employee	91934	(0.1)	(2,848)	-	(2,848)
Subtotal Recommended - Retain		(3.2)	(109,120)	(89,290)	(19,830)
Total Slated for Deletion		(14.7)	(699,350)	(375,027)	(324,323)

AUDITOR/CONTROLLER-RECORDER

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Vacant Budgeted In Recruitment - Retain					
Auditor-Controller Manager	7001	1.0	89,074	-	89,074
Automated System Analyst I	LY300596	1.0	58,941	-	58,941
Deputy Recorder	74928	1.0	68,384	-	68,384
Internal Auditor II	5391	0.5	32,008	-	32,008
Recordable Document Clerk	1737	1.0	39,206	-	39,206
System Account II	11517	1.0	68,774	-	68,774
System Account III	4896	1.0	68,774	-	68,774
Total in Recruitment Retain		6.5	425,161	-	425,161

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented.
If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.

FEE ADJUSTMENT SUMMARY

DEPARTMENT: Auditor/Controller-Recorder (AAA ACR)
 PREPARED BY: Betsy Starbuck
 PHONE #: 386-8818

FEE DESCRIPTION	CURRENT FEE	PROPOSED FEE	CHANGE IN FEE	JUSTIFICATION OF CHANGE	IMPACT IF NOT APPROVED
Auditing Fee	\$62.00	\$65.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$14,379 would be absorbed within available local cost funding and limit the resources available for other services.
Management Services Fee	\$62.00	\$65.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$150 would be absorbed within available local cost funding and limit the resources available for other services.
General Accounting Fee	\$62.00	\$65.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$8,115 would be absorbed within available local cost funding and limit the resources available for other services.
Property Tax Fee	\$62.00	\$65.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated would be absorbed within available local cost funding and limit the resources available for other services.
Payroll Accounting Fee	\$28.00	\$31.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$1,458 would be absorbed within available local cost funding and limit the resources available for other services.
Special Tax Report	\$62.00	\$65.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$4,353 would be absorbed within available local cost funding and limit the resources available for other services.
Child Support & Wage Assignments	\$1.00	\$1.00	\$0.00	Child Support assignments currently charged \$1 per person, per pay period. Proposed fee would charge \$1 per person, per transaction, per pay period. For instance some employees have deductions for more than one transaction due to various responsibilities.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$10,750 would be absorbed within available local cost funding and limit the resources available for other services.
Reimbursable Projects Fee	\$62.00	\$65.00	\$3.00	The \$3.00 change in auditing and accounting fees is based upon cost calculations from 2003-04 COWCAP.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget. If this fee increase is not approved, the increased cost estimated at \$10,401 would be absorbed within available local cost funding and limit the resources available for other services.

4-2-8a

AUDITOR/CONTROLLER-RECORDER

2003-04 REVISED/NEW FEE REQUESTS

DEPARTMENT: Auditor/Controller-Recorder (AAA ACR)
 PREPARED BY: Betsy Starbuck
 PHONE #: 386-8818

PAGE A - FEE ADJUSTMENT CALCULATION

PAGE A _1 of _1

CURRENT SECTION/FEE DESCRIPTION (FOR EXAMPLE, 16.021(C)(1) ABATEMENT PROCESSING	FEES			UNITS INVOLVED			REVENUE GENERATED		
	(A) Current Fee In Budget	(B) Proposed/ New Fee	(C) Change In Fee (B)-(A)	(D) Current Units In Budget	(E) Proposed/ New Units	(F) Change In Units (E)-(D)	(G) Current Revenue In Budget	(H) Proposed/ New Fee Revenue	(I) Change In Fee Revenue (H)-(G)
16.023A (a) Auditing Fee	\$62.00	\$65.00	\$3.00	4,793	4,793	0	\$297,166.00	\$311,545.00	\$14,379.00
16.023A (b) Management Services Fee	\$62.00	\$65.00	\$3.00	50	50	0	\$3,100.00	\$3,250.00	\$150.00
16.023A (e) General Accounting Fee	\$62.00	\$65.00	\$3.00	2,705	2,705	0	\$167,710.00	\$175,825.00	\$8,115.00
16.023A (f) Property Tax Accounting Fee	\$62.00	\$65.00	\$3.00	0	0	0	\$0.00	\$0.00	\$0.00
16.023A (l) Payroll Accounting Fee	\$28.00	\$31.00	\$3.00	486	486	0	\$13,608.00	\$15,066.00	\$1,458.00
16.023A (k) (1) Special Tax Reports plus ISD Charges	\$62.00	\$65.00	\$3.00	1,451	1,451	0	\$89,962.00	\$94,315.00	\$4,353.00
16.023A (l) Child Support <u>and</u> <u>other</u> wage assignments	\$1.00 per pay period	\$1.00 <u>each</u> per pay period	\$0.00	12,000	22,750	10,750	\$12,000.00	\$22,750.00	\$10,750.00
16.023A (m) Reimbursable Projects Accounts	\$62.00	\$65.00	\$3.00	3,467	3,467	0	\$214,954.00	\$225,355.00	\$10,401.00
			\$0.00			0			\$0.00
			\$0.00			0			\$0.00
TOTAL THIS PAGE			\$21.00			10,750			\$49,606.00
GRAND TOTAL (All Page A's)			\$21.00			10,750			\$49,606.00

4-2-8b

AUDITOR/CONTROLLER-RECORDER

POLICY DESCRIPTION FORM

Department/Group: Auditor/Controller-Recorder/Fiscal Budget Code: AAA ACR
 Title: Recording Revenue Producing Positions

PRIORITY: Rank 1 of 4 FUNDING: Full Year ☒ Other ☐ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

All of these positions are fully supported by revenue and provide direct customer service to the public. Elimination of these positions would cause customer service delays and perhaps reduction of overall revenue.

	2003-04	Ongoing 2004-05
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 284,134	\$ 398,523

CLASSIFICATIONS		
Budgeted Staff	Title	Amount
1.0 5031	Clerk III	\$36,123
1.0 1740	Recording Supervisor	\$49,504
0.5 3378	Data Entry Oper. I Incen 15	\$19,392
1.0 LY300657	Clerk III	\$36,123
0.5 3379	Data Entry Oper I Incen 15	\$19,392
1.0 LY300914	Clerk III	\$36,123
0.4 LY300917	Clerk IV	\$12,570
1.0 LY300915	Clerk III	\$36,123
0.5 3380	Data Entry Oper I Incen 15	\$19,392
0.5 13001	Data Entry Oper I Incen 15	\$19,392

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS	
Item	Amount
_____	_____
_____	_____
_____	_____

Reimbursements (specify) _____

Total: \$ 284,134 \$ 398,523

REVENUE (specify source)

Costs fully supported by Recording Revenue (9625) \$ 284,134 \$ 398,523

Total: \$ 284,134 \$ 398,523

LOCAL COST \$ 0 \$ 0

AUDITOR/CONTROLLER-RECORDER

POLICY DESCRIPTION FORM

Department/Group: Auditor/Controller-Recorder/Fiscal Budget Code: AAA ACR
 Title: Audit Division

PRIORITY: Rank 2 of 4 FUNDING: Full Year ☒ Other ☐ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

See Attached

		<u>2003-04</u>	<u>Ongoing 2004-05</u>
APPROPRIATIONS			
Salaries & Benefits (attach additional page if required)		\$ 253,929	\$ 391,694
CLASSIFICATIONS			
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>	
0.5 2272	Supervising Act III	\$37,773	
0.5 16056	Internal Auditor II	\$32,008	
0.5 16055	Internal Auditor II	\$32,008	
0.5 5392	Internal Auditor II	\$32,008	
1.0 00675	Accountant I	\$57,171	
1.0 75702	Accountant II	\$62,961	
Services & Supplies		\$ 253,929	\$ 391,694
Other (specify) _____		_____	_____
Equipment		_____	_____
FIXED ASSETS			
<u>Item</u>	<u>Amount</u>		
_____	_____		
_____	_____		
_____	_____		
Reimbursements (specify) _____			
Total:		\$ _____	\$ _____
REVENUE (specify source)			
<u>Billing for financial audits to Special Districts and other entities (9280)</u>		\$ 79,171	\$ 92,000
_____		_____	_____
_____		_____	_____
Total:		\$ _____	\$ _____
LOCAL COST		\$ 174,758	\$ 299,694

AUDITOR/CONTROLLER-RECORDER

Policy Item #2 of 4 – Audit Division

As indicated in the Policy Description Form for the Supervising Accountant III, in addition to the mandatory audits that the Internal Audits Section (IAS) performs each year, an audit plan has been developed that provides for an operational audit of every County department within a four-year audit cycle. The impact of this increased audit responsibility has been to assign 2 to 3 audit assignments simultaneously to every staff member including our supervisors.

The additional operational audit workload and audit cycle requires additional staffing at the Accountant I level. The Accountant I at will assist the Internal Auditor IIs and management in performing their functions in the most efficient and effective manner.

IAS performs financial audits for part of the fiscal year that are billed to the special districts and other chargeable entities at our approved billing rate. It is anticipated that approximately \$18,000 will be billed for each of these requested positions for each fiscal year.

AUDITOR/CONTROLLER-RECORDER

POLICY DESCRIPTION FORM

Department/Group: Auditor/Controller-Recorder Budget Code: AAA ACR
 Title: Controller and Administrator

PRIORITY: Rank 3 of 4 FUNDING: Full Year ☒ Other ☐ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

These positions are funded by local cost. Being able to hire these positions would enhance oversight of payments, contract monitoring and department administration.

	2003-04	Ongoing 2004-05
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 129,735	\$ 232,584

CLASSIFICATIONS		
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>
1.0 LY301115	ACR Payables Manager	\$89,074
0.01 LY300918	Staff Analyst II	\$ 785
0.5 LY200464	Fiscal Clerk II	\$18,623
0.5 LY301007	Fiscal Clerk II	\$18,623
0.1 73131	Public Service Employee	\$ 2,630

Services & Supplies	\$	\$
Other (specify) _____	_____	_____
Equipment	_____	_____

FIXED ASSETS	
<u>Item</u>	<u>Amount</u>

Reimbursements (specify) _____	_____	_____
Total:	\$ 129,735	\$ 232,584

REVENUE (specify source)	_____	_____
_____)	\$	\$
_____	_____	_____
_____	_____	_____
Total:	\$ 0	\$ 0

LOCAL COST	\$ 129,735	\$ 232,584
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AUDITOR/CONTROLLER-RECORDER

POLICY DESCRIPTION FORM

Department/Group: Auditor/Controller-Recorder/Fiscal Budget Code: AAA ACRTitle: Seasonal WorkloadPRIORITY: Rank 4 of 4 FUNDING: Full Year ☒ Other ☐ MonthsITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

The Auditors/Controller-Recorder (ACR) has operated an Accounting Intern Program for many years to meet their workload demands. During the months of July through mid-September, there is a significant increase in workload due to year-end closing, internal audit activities, property tax activities, preparation of COWCAP, and preparation for the countywide financial audit.

APPROPRIATIONS

Salaries & Benefits (attach additional page if required)

2003-04

Ongoing
2004-05

\$ 31,552

\$

CLASSIFICATIONS

<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>
0.1 73126	Public Service Employee	\$2,191
0.1 73127	Public Service Employee	\$2,301
0.1 73128	Public Service Employee	\$2,301
0.1 73130	Public Service Employee	\$2,630
0.1 90273	Public Service Employee	\$ 2,191
0.1 90391	Public Service Employee	\$3 177
0.1 90832	Public Service Employee	\$3,177
0.1 90917	Public Service Employee	\$3,177
0.1 90922	Public Service Employee	\$3,177
0.1 91530	Public Service Employee	\$2,191
0.1 91901	Public Service Employee	\$2,191
0.1 91934	Public Service Employee	\$2,848

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS

<u>Item</u>	<u>Amount</u>
_____	_____
_____	_____

Reimbursements (specify) _____

Total: \$ 31,552

\$

REVENUE (specify source)

Total: \$ 11,722

\$

LOCAL COST \$ 19,830

\$

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: MICROGRAPHICS (SDV REC)****I. GENERAL PROGRAM STATEMENT**

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. There is no staffing associated with this budget unit.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Requirements	473,181	919,822	183,973	704,029
Total Revenue	57,674	31,820	-	-
Fund Balance		888,002		704,029

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS**STAFFING CHANGES**

None.

PROGRAM CHANGES

None.

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

None.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - SDV REC
FUND: Special Revenue SDV REC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Services and Supplies	56,104	791,953	-	-	791,953
Transfers	-	-	-	-	-
Total Appropriation	56,104	791,953	-	-	791,953
Operating Transfers Out	127,869	127,869	-	-	127,869
Total Requirements	183,973	919,822	-	-	919,822
<u>Revenue</u>					
Mircro Fees	-	31,820	-	-	31,820
Total Revenue	-	31,820	-	-	31,820
Fund Balance	-	888,002	-	-	888,002

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - Micrographics
FUND: Special Revenue SDV REC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F G	H	G+H I	J	I+J K
	Board Approved Base Budget	Recommended Program Funded Adjustments	2003-04 Department Request	Vacant Position Impact	2003-04 Proposed Budget (Adjusted)	Recommended Vacant Restoration	2003-04 Recommended Budget
Appropriation							
Services and Supplies	791,953	(245,571)	546,382	-	546,382	-	546,382
Equipment	-	-	-	-	-	-	-
Transfers	-	157,647	157,647	-	157,647	-	157,647
Total Appropriation	791,953	(87,924)	704,029	-	704,029	-	704,029
Operating Transfer Out	127,869	(127,869)	-	-	-	-	-
Total Requirements	919,822	(215,793)	704,029	-	704,029	-	704,029
Micro Fees	31,820	(31,820)	-	-	-	-	-
Total Revenue	31,820	(31,820)	-	-	-	-	-
Fund Balance	888,002	(183,973)	704,029	-	704,029	-	704,029

Recommended Program Funded Adjustments

Services and Supplies	<u>(245,571)</u>	Reduction is due to more accurate and conservative reflection of actual expenditures.
Transfers	<u>157,647</u>	Increased staff support cost from AAA ACR budget unit (prior year \$127,869).
Total Appropriation	<u>(87,924)</u>	
Operating Transfer Out	<u>(127,869)</u>	Reclassified to transfers.
Total Requirements	<u>(215,793)</u>	
Revenue	<u>(31,820)</u>	Reduction in interest income.
Fund Balance	<u>(183,973)</u>	

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: SYSTEM DEVELOPMENT (SDW REC)****I. GENERAL PROGRAM STATEMENT**

The Systems Development fund was established to support, maintain and improve the system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents. There is no staffing associated with this budget unit.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Requirements	1,775,455	12,457,832	3,423,088	13,315,578
Total Revenue	2,769,996	2,750,000	3,550,834	3,380,000
Fund Balance		9,707,832		9,935,578

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS**STAFFING CHANGES**

None.

PROGRAM CHANGES

None.

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

None.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - Development
FUND: Special Revenue SDW REC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Services and Supplies	2,110,959	10,170,703	-	-	10,170,703
Equipment	825,000	1,800,000	-	-	1,800,000
Transfers	-	-	-	-	-
Total Appropriation	2,935,959	11,970,703	-	-	11,970,703
Operating Transfer Out	487,129	487,129	-	-	487,129
Total Requirements	3,423,088	12,457,832	-	-	12,457,832
<u>Revenue</u>					
Micro Fees	3,550,834	2,750,000	-	-	2,750,000
Total Revenue	3,550,834	2,750,000	-	-	2,750,000
Fund Balance		9,707,832	-	-	9,707,832

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - Development
FUND: Special Revenue SDW REC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F G	H	G+H I	J	I+J K
	Board Approved Base Budget	Recommended Program Funded Adjustments	2003-04 Department Request	Vacant Position Impact	2003-04 Proposed Budget (Adjusted)	Recommended Vacant Restoration	2003-04 Recommended Budget
<u>Appropriation</u>							
Services and Supplies	10,170,703	(506,180)	9,664,523	-	9,664,523	-	9,664,523
Equipment	1,800,000	998,000	2,798,000	-	2,798,000	-	2,798,000
Transfers	-	<u>685,555</u>	<u>685,555</u>	-	<u>685,555</u>	-	<u>685,555</u>
Total Appropriation	11,970,703	1,177,375	13,148,078	-	13,148,078	-	13,148,078
Operating Transfer Out	<u>487,129</u>	<u>(319,629)</u>	<u>167,500</u>	-	<u>167,500</u>	-	<u>167,500</u>
Total Requirements	12,457,832	857,746	13,315,578	-	13,315,578	-	13,315,578
<u>Revenue</u>							
Micro Fees	<u>2,750,000</u>	<u>630,000</u>	<u>3,380,000</u>	-	<u>3,380,000</u>	-	<u>3,380,000</u>
Total Revenue	2,750,000	630,000	3,380,000	-	3,380,000	-	3,380,000
Fund Balance	9,707,832	227,746	9,935,578	-	9,935,578	-	9,935,578

AUDITOR/CONTROLLER-RECORDER

Recommended Program Funded Adjustments		
Services and Supplies	(308,680)	Reduction is due to more accurate and conservative reflection of actual expenditures.
	(167,500)	Moved to Operating Transfer Out for CIP Request.
	(30,000)	Decreased to fund AC Network Air FM.
	<u>(506,180)</u>	
Equipment	868,000	Continuing improvements to the Recorder's imaging system.
	100,000	APC Infrastructure.
	30,000	APC Network Air FM.
	<u>998,000</u>	
Transfers	487,129	Due to GASB 34 reclassified from operating transfers out.
	120,171	Increase in amount to Library (SAP CLB) for staffing and space for County Clerk functions.
	<u>78,255</u>	Increase in staff support costs to AAA ACR.
	<u>685,555</u>	
Total Appropriation	<u>1,177,375</u>	
Operating Trans Out	(487,129)	Due to GASB 34 funds disbursed to Auditor/Controller (AAA ACR) and County Library (SAP CLB) for staffing now budgeted as transfers.
	167,500	CIP request for 1st floor remodel.
	<u>(319,629)</u>	
Total Requirements	<u>857,746</u>	
Revenue		
Micro Fees	<u>630,000</u>	To reflect the level of recording activity.
Total Revenue	<u>630,000</u>	
Fund Balance	<u>227,746</u>	

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: VITAL RECORDS (SDX REC)****I. GENERAL PROGRAM STATEMENT**

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected pursuant to Health and Safety Code Section 10605.3, for certified copies of vital statistic records. There is no staffing associated with this budget unit.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Requirements	48,205	529,074	153,433	526,119
Total Revenue	114,547	99,000	121,478	128,000
Fund Balance		430,074		398,119

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS**STAFFING CHANGES**

None.

PROGRAM CHANGES

None.

IV. VACANT POSITION IMPACT

None.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - Vital Records
FUND: Special Revenue SDX REC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Services and Supplies	153,433	529,074	-	-	529,074
Total Appropriation	153,433	529,074	-	-	529,074
Operating Transfers Out	-	-	-	-	-
Total Requirements	-	-	-	-	-
<u>Revenue</u>					
Micro Fees	121,478	99,000	-	-	99,000
Total Revenue	121,478	99,000	-	-	99,000
Fund Balance		430,074	-	-	430,074

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder - Vital Records
FUND: Special Revenue SDX REC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F	H	G+H	J	I+J
	Board	Recommended	G	Vacant	I	Recommended	K
	Approved	Program	2003-04	Position	2003-04	Vacant	2003-04
	Base	Funded	Department	Impact	Proposed	Restoration	Recommended
	Budget	Adjustments	Request		Budget (Adjusted)		Budget
Appropriation							
Services and Supplies	529,074	(170,455)	358,619	-	358,619	-	358,619
Total Appropriation	529,074	(170,455)	358,619	-	358,619	-	358,619
Operating Transfers Out	-	167,500	167,500	-	167,500	-	167,500
Total Requirements	529,074	(2,955)	526,119	-	526,119	-	526,119
Revenue							
Micro Fees	99,000	29,000	128,000	-	128,000	-	128,000
Total Revenue	99,000	29,000	128,000	-	128,000	-	128,000
Fund Balance	430,074	(31,955)	398,119	-	398,119	-	398,119

Recommended Program Funded Adjustments

Services and Supplies	(2,955)	Reduction is due to more accurate and conservative reflection of actual expenditures.
	(167,500)	Move to Operating Transfer for CIP Request.
Total Appropriation	(170,455)	
Operating Transfer Out	167,500	CIP Request for 1st floor remodel.
Total Requirements	(2,955)	
Micro Fees	29,000	Increase is due to slight increase in requests for certified copies of vital statistic records.
Revenue	29,000	
Fund Balance	(31,955)	

AUDITOR/CONTROLLER-RECORDER

BUDGET UNIT: RECORDS MANAGEMENT (IRM ACR)

I. GENERAL PROGRAM STATEMENT

Records Management, an internal services fund, is responsible for storage of vital documents and records destruction. This division relocates inactive files from County departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency.

The Records Management budget unit is an Internal Service Fund (ISF). As an ISF any unrestricted net assets available at the end of a fiscal year is carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rates structure.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Operating Expense	98,445	132,356	223,130	133,772
Total Revenue	123,699	132,356	112,345	133,865
Revenue Over/(Under) Expense	25,254	-	(110,785)	93
Budgeted Staffing		2.0		2.0
<hr/>				
Unrestricted Net Assets Available at Yr End	108,141		1,963	
<u>Workload Indicators</u>				
Service Calls	22,567	26,000	26,000	21,500
Radios	8,845	9,424	9,424	9,200
Telephone	19,646	19,000	19,000	19,500
Circuits	1,582	1,582	1,582	1,237

The increase in operating expenses is primarily due to the Board approved consulting contract on December 17, 2002 for a not to exceed cost of \$99,500 for Records Management improvements.

Decrease in revenue is due to departmental requests for Shredding/Reams which have decreased since the shredder was determined to be unsafe.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

None.

PROGRAM CHANGES

On March 4, 2003 the Board of Supervisors approved rate increase for storage of \$.08 per cubic foot per month for a total of \$.29 per cubic foot per month and a decrease for shredding of \$1.60 per box for a total of \$6.33 per box per month, to be effective July 1, 2003.

OTHER CHANGES

None.

AUDITOR/CONTROLLER-RECORDER

IV. VACANT POSITION IMPACT

The department has a total 2.0 vacant budgeted positions in their 2003-04 Department Request Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not In Recruitment	0.0	Slated for Deletion
Vacant Budgeted In Recruitment	<u>2.0</u>	Retain
Total Vacant	2.0	

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

The Board of Supervisors approved a rate increase of \$.08 per cubic foot per month for a total of \$.29 per cubic foot per month for storage and a decrease of \$1.60 per box for a total of \$6.33 per box for shredding to be effective July 1, 2003.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Internal Services IRM ACR

FUNCTION: General
ACTIVITY: Records Management

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Salaries and Benefits	45,949	76,949	7,053	-	84,002
Services and Supplies	177,183	55,407	-	-	55,407
Transfers	-	-	347	-	347
Total Exp. Authority	223,132	132,356	7,400	-	139,756
Reimbursements	-	-	-	-	-
Total Operating Expense	223,132	132,356	7,400	-	139,756
<u>Revenue</u>					
Current Services	112,345	132,356	-	-	132,356
Total Revenue	112,345	132,356	-	-	132,356
Rev Over/(Under) Exp	(110,787)	-	7,400	-	7,400
Budgeted Staffing		2.0	-	-	2.0

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Internal Services IRM ACR

FUNCTION: General
ACTIVITY: Records Management

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F		G+H		I+J
	Board	Recommended	G	H	I	J	K
	Approved	Program	2003-04	Vacant	2003-04	Recommended	2003-04
	Base	Funded	Department	Position	Proposed	Vacant	Recommended
	Budget	Adjustments	Request	Impact	Budget	Restoration	Budget
					(Adjusted)		
Appropriation							
Salaries and Benefits	84,002	18,446	102,448	-	102,448	-	102,448
Services and Supplies	55,407	26,049	81,456	-	81,456	-	81,456
Transfers	347	-	347	-	347	-	347
Total Exp. Authority	139,756	44,495	184,251	-	184,251	-	184,251
Reimbursements	-	(50,479)	(50,479)	-	(50,479)	-	(50,479)
Total Operating Expense	139,756	(5,984)	133,772	-	133,772	-	133,772
Revenue							
Current Services	157,308	(23,443)	133,865	-	133,865	-	133,865
Total Revenue	157,308	(23,443)	133,865	-	133,865	-	133,865
Rev Over/(Under) Exp	(17,552)	(17,459)	93	-	93	-	93
Budgeted Staffing	2.0	-	2.0	-	2.0	-	2.0

Base Year Adjustments

Salaries and Benefits	2,376	MOU.
	4,220	Retirement.
	457	Risk Management Workers' Comp.
	7,053	
Services and Supplies	347	Incremental Change in EHAP.
Total Base Year Appropriation	7,400	
Total Base Year Revenue	-	
Total Base Year Rev Over (Under) Exp	-	

AUDITOR/CONTROLLER-RECORDER

Recommended Program Funded Adjustments

Salaries and Benenfits	<u>18,446</u>	Cost of .25 budgeted staff - Record Management Supervisor.
Services and Supplies	<u>26,440</u>	Increase COWCAP , decrease professional services and increase general office expense.
	<u>(391)</u>	GASB 34 Accounting Change (EHAP).
	<u>26,049</u>	
Reimbursement	<u>(50,479)</u>	Reimbursement to IRM for recording services.
Total Appropriation	<u>(5,984)</u>	
Revenue		
Current Service	<u>(23,052)</u>	Estimated decrease in revenue caused by reduced use of services.
	<u>(391)</u>	GASB 34 Accounting Change (EHAP).
	<u>(23,443)</u>	
Total Revenue	<u>(23,443)</u>	
Total Base Year Rev Over (Unde	<u>17,459</u>	

Vacant Position Impact Summary

	Authorized	Budgeted Staffing	Salary and Benefit Amount	Revenue	Rev Over (Under)
Vacant Budgeted Not In Recruitment - Delete	-	-	-	-	-
Vacant Budgeted in Recruitment - Remain	2.0	2.0	90,129	90,129	-
Total Vacant	2.0	2.0	90,129	90,129	-
Recommended Restoration of Vacant Deleted	-	-	-	-	-

Vacant Position Impact IRM ACR Detail

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Rev Over (Under)
Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)					
Vacant Budgeted Not in Recruitment					
		-	-	-	-
Subtotal Recommended - Delete		-	-	-	-
Vacant Budgeted In Recruitment - Retain					
Records Management Technician	77894	1.0	36,158	36,158	-
Records Management Supervisor	77895	1.0	53,971	53,971	-
Total in Recruitment Retain		2.0	90,129	90,129	-

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented.
If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.

OVERVIEW OF BUDGET

DEPARTMENT: TREASURER-TAX COLLECTOR
TREASURER-TAX COLLECTOR: RICHARD LARSEN

2003-04

	Appropriations	Revenue	Local Cost	Staffing
Treasurer-Tax Collector	6,780,201	5,110,135	1,670,066	66.5
Central Collections	7,986,256	7,986,256	-	94.5
TOTAL	14,766,457	13,096,391	1,670,066	161.0

BUDGET UNIT: TREASURER-TAX COLLECTOR (AAA TTX)

I. GENERAL PROGRAM STATEMENT

The Treasurer-Tax Collector has two distinct functions: the collection of property taxes and the treasury function. The tax collection function involves the collection and accounting of property taxes for all taxing entities in the county. This currently amounts to more than \$1.0 billion in property taxes, plus county licenses and other fees. The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of over \$2.0 billion.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Requirements	6,574,194	6,273,423	6,593,036	6,780,201
Total Revenue	4,075,854	4,160,138	4,958,950	5,110,135
Local Cost	2,498,340	2,113,285	1,634,086	1,670,066
Budgeted Staffing		66.5		66.5
<u>Workload Indicators</u>				
Tax bills sent Out:				
Annual Secured	701,205	705,000	704,219	715,000
Annual Unsecured	41,770	42,000	42,903	43,000
Supplementals	89,013	62,000	62,522	64,000
Total	831,988	809,000	809,644	822,000
Tax charges (in millions):				
Annual Secured	1,027	1,070	1,113	1,200
Annual Unsecured	69	70	74	74
Supplementals	50	33	36	34
Total	1,146	1,173	1,223	1,308
Phone Calls (Interactive Voice Response System)*	267,000	289,000	289,000	300,000
Tax Sale Parcels Sold*	1,165	1,600	3,400	4,700
Checks Deposited*	2,225,949	Not Available	2,317,000	2,410,000
Warrants Processed*	2,297,246	Not Available	2,332,000	2,367,000
Assets Managed (in thousands) (as of Dec. 31)*	2,170,907	Not Available	2,233,072	2,250,000

*First time included in budget book.

Estimated costs for 2002-03 are expected to be over budget by approximately \$320,000. Costs for title search, auction and advertising costs related to two tax sales exceeded the 2002-03 budget due to efforts to accelerate the number of properties offered at tax sales. These costs were offset by increased revenue (see below).

The majority of the estimated 2002-03 revenue increases over budget are due to the increase in tax sale revenues (\$816,000), increased assessment and tax collection fees (\$73,000) and increased collection fees from unsecured delinquent parcels (\$21,000). The Treasurer-Tax Collector originally budgeted to sell approximately 1,600 properties at tax sales but actually sold approximately 3,400 properties. These estimated revenue increases over budget are partially offset by an expected decrease in administrative charges to the Treasury Pool resulting from an analysis of its costs.

TREASURER-TAX COLLECTOR

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

None.

PROGRAM CHANGES

An increased interest in real estate ownership by the public, as a result of the decline in the stock market along with historical low interest rates, has caused the number of properties sold at tax sales to skyrocket. In addition, being able to purchase properties using the Internet (one sale in 2002-03 and two planned in 2003-04) has increased participation at tax sales. Based on the success of tax sales in 2002-03, the County Treasurer-Tax Collector intends to continue to aggressively return tax-defaulted properties to the tax roll through the tax sales in 2003-04. The department plans to auction approximately 5,500 properties in 2003-04. The increased emphasis on tax sales will result in an increase to the department's services and supplies expenses (all of which are reimbursable through tax sale fees). Specifically, title search and auction/advertising costs are expected to be approximately \$386,000 higher than the 2002-03 budget and tax sale postage and other costs are expected to be approximately \$46,000 higher than the 2002-03 budget.

OTHER CHANGES

The Treasurer-Tax Collector expects to meet its 30% cost reductions plan through increased cost reimbursements from tax sale revenues (discussed above in Program Changes) and reimbursements from Central Collections. Increases to tax sale revenues are expected to cover the additional title search and auction related costs required for planned tax sales. As a result of an analysis of its costs, the Treasurer-Tax Collector expects to increase its reimbursements from Central Collections by approximately \$334,000 to \$675,000.

IV. VACANT POSITION IMPACT

The department has a total of 6.0 vacant budgeted positions in their 2003-04 Department Request Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not In Recruitment	4.0	Slated for Deletion
Vacant Budgeted In Recruitment	<u>2.0</u>	Retain
Total Vacant	6.0	

Vacant Position Restoration Request:

The department has submitted policy items for the restoration of 4.0 vacant budgeted positions that are slated for deletion. The County Administrative Office recommends Policy Items #1, #3 and #4 which would restore the department's request of 3.0 vacant budgeted position for the Treasurer Tax Collector since they are either directly connected to revenue or are seasonal in nature.

TREASURER-TAX COLLECTOR

CAO Rec	Item	Program	Budgeted Staff	Program Description
x	1	Tax Sale/Account Reconciliation	1.0 \$67,238 Revenue Supported	The Accountant II position would insure that tax sale and other property tax collection errors are caught and corrected on a timely basis. Also assist in determining that tax sale collection procedures are followed and all receipts properly recorded.
	2	Administrative Support	1.0 \$67,238 Revenue Supported	The Staff Analyst II would assist in the development of automated reporting systems; assist in preparation of the department's budget and revenue projections; liaison with Auditor-Controller regarding FAS/TZ systems; conduct studies of banking costs; monitor banking activity and charges and prepare written reports; and prepare Requests for Proposals (RFPs) for banking and investment related services and equipment and administer contracts.
x	3	Tax Sales	1.0 \$32,002 Revenue Supported	With the anticipated increase in volumes of properties sold in 2003-04, the workload will increase in the Tax Sale section of the department. An additional Clerk II is needed to process the increased letters and notices to parties of interest and buyers.
x	4	Seasonal Positions	1.0 \$17,514 Revenue Supported	During its peak workload periods, the Department needs seasonal employees to assist in the mailroom and to perform cashiering duties to cover the additional workload that occurs during that period.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

Adding fee to cover cost of any special programming request. Deleting six minor fees based on County Counsel opinion regarding public information requests. No impact to budget.

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector
FUND: General AAA TTX

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	Board Approved Base Budget
<u>Appropriation</u>					
Salaries and Benefits	3,266,259	3,486,873	269,827	-	3,756,700
Services and Supplies	2,859,398	2,319,171	(28,204)	-	2,290,967
Central Computer	609,159	609,159	50,511	-	659,670
Transfers	-	-	-	-	-
Total Exp Authority	6,734,816	6,415,203	292,134	-	6,707,337
Reimbursements	(341,780)	(341,780)	(333,774)	-	(675,554)
Total Appropriation	6,393,036	6,073,423	(41,640)	-	6,031,783
Operating Transfer Out	200,000	200,000	-	-	200,000
Total Requirement	6,593,036	6,273,423	(41,640)	-	6,231,783
<u>Revenue</u>					
Licenses and Permits	1,000	1,000	-	-	1,000
Taxes	256,750	245,000	-	-	245,000
Current Services	2,737,668	1,817,138	423,579	-	2,240,717
State, Fed or Gov't Aid	-	22,000	(22,000)	-	-
Other Revenue	1,963,532	2,075,000	-	-	2,075,000
Total Revenue	4,958,950	4,160,138	401,579	-	4,561,717
Local Cost	1,634,086	2,113,285	(443,219)	-	1,670,066
Budgeted Staffing		66.5	-	-	66.5

GROUP: Fiscal
DEPARTMENT: Treasurer/Tax Collector
FUND: General AAA TTX

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F G	H	G+H I	J	I+J K
	Board Approved Base Budget	Recommended Program Funded Adjustments	2003-04 Department Request	Vacant Position Impact	2003-04 Proposed Budget (Adjusted)	Recommended Vacant Restoration	2003-04 Recommended Budget
Appropriation							
Salaries and Benefits	3,756,700	56,412	3,813,112	(183,922)	3,629,190	116,754	3,745,944
Services and Supplies	2,290,967	575,219	2,866,186	-	2,866,186	-	2,866,186
Central Computer	659,670	-	659,670	-	659,670	-	659,670
Transfers	-	116,529	116,529	-	116,529	-	116,529
Total Exp Authority	6,707,337	748,160	7,455,497	(183,922)	7,271,575	116,754	7,388,329
Reimbursements	(675,554)	258	(675,296)	44,826	(630,470)	-	(630,470)
Total Appropriation	6,031,783	748,418	6,780,201	(139,096)	6,641,105	116,754	6,757,859
Operating Transfer Out	200,000	(200,000)	-	-	-	-	-
Total Requirements	6,231,783	548,418	6,780,201	(139,096)	6,641,105	116,754	6,757,859
Revenue							
Licenses & Permits	1,000	-	1,000	-	1,000	-	1,000
Taxes	245,000	12,000	257,000	-	257,000	-	257,000
Current Services	2,240,717	931,283	3,172,000	(139,096)	3,032,904	116,754	3,149,658
Other Revenue	2,075,000	(394,865)	1,680,135	-	1,680,135	-	1,680,135
Total Revenue	4,561,717	548,418	5,110,135	(139,096)	4,971,039	116,754	5,087,793
Local Cost	1,670,066	-	1,670,066	-	1,670,066	-	1,670,066
Budgeted Staffing	66.5	-	66.5	(4.0)	62.5	3.0	65.0

TREASURER-TAX COLLECTOR

Base Year Adjustments

Salaries and Benefits	94,878	MOU.
	170,655	Retirement.
	<u>4,294</u>	Risk Management Works Comp.
	<u>269,827</u>	
Services and Supplies	(6,204)	Risk Mgmt Liabilities.
	<u>(22,000)</u>	Loss of SB90 revenue.
	<u>(28,204)</u>	
Central Computer	<u>50,511</u>	
Reimbursements	(333,516)	30% Cost Reduction.
	<u>(258)</u>	Incremental Change in EHAP.
	<u>(333,774)</u>	
Total Base Year Appropriation	<u>(41,640)</u>	
Current Services	339,048	30% Cost Reduction.
	<u>84,531</u>	4% Spend Down Plan.
	<u>423,579</u>	
State, Fed or Gov't Aid	<u>(22,000)</u>	Loss of SB90 revenue.
	<u></u>	
Total Base Year Revenue	<u>401,579</u>	
Total Base Year Local Cost	<u>(443,219)</u>	

The Treasurer-Tax Collector expects to meet its 30% cost reductions plan through increased cost reimbursements from tax sale revenues and reimbursements from Central Collections.

Recommended Program Funded Adjustments

Salaries and Benefits	<u>56,412</u>	Increase in salary and benefits for budgeted step increases and paid vacation and administrative leave.
Services and Supplies	443,787	Increases in costs related to tax sales (title search, auction, advertising, postage and other costs).
	138,000	Increases in system development and distributed DP equipment charges.
	5,219	Net increase in all other costs.
	<u>(11,787)</u>	GASB 34 Accounting Change EHAP.
	<u>575,219</u>	
Transfers	105,000	Bank reconciliation fees paid to Auditor/Controller (\$105,000) and other employee programs.
	(258)	
	<u>11,787</u>	GASB 34 Accounting Change EHAP.
	<u>116,529</u>	
Reimbursement	<u>258</u>	
Operating Transfers Out	<u>(200,000)</u>	Decrease for expenses related to a remodel of the County Treasurer's Offices in 2002-03
Total Requirements	<u>548,418</u>	
Revenue		
Taxes	<u>12,000</u>	Increase in penalties on taxes.
Current Services	931,283	Increase in the tax sale revenues, assessment and tax collection fees and unsecured tax collection fees.
	<u></u>	
Other Revenue	(409,865)	Decrease in administrative charges to Treasury Pool related to remodel of the County Treasurer's Offices in 2002-03 and analysis of data processing charges.
	<u>15,000</u>	Other increases.
	<u>(394,865)</u>	
Total Revenue	<u>548,418</u>	
Local Cost	<u>-</u>	

TREASURER-TAX COLLECTOR

Vacant Position Impact
Summary

	Authorized	Budgeted Staffing	Salary and Benefit Amount	Revenue and Reimbursements	Local Cost
Vacant Budgeted Not In Recruitment - Delete	5	4.0	183,992	183,992	-
Vacant Budgeted in Recruitment - Retain	2	2.0	116,058	116,058	-
Total Vacant	7	6.0	300,050	300,050	-
Recommended Restoration of Vacant Deleted	4	3.0	116,754	116,754	-

Vacant Position Impact
AAA TTX Detail

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue and Reimbursements	Local Cost
Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)					
<u>Vacant Budgeted Not in Recruitment</u>					
Staff Analyst II	LY300434	(1.0)	(67,238)	(67,238)	-
Subtotal Recommended - Delete		(1.0)	(67,238)	(67,238)	-
Clerk II	LY300265	(1.0)	(32,002)	(32,002)	-
Accountant II	00071855	(1.0)	(67,238)	(67,238)	-
Public Service Employee (Seasonal Nov thru Dec and March thru April)	94696	(0.5)	(8,757)	(8,757)	-
Public Service Employee (Seasonal Nov thru Dec and March thru April)	N0008	(0.5)	(8,757)	(8,757)	-
Subtotal Recommended - Retain		(3.0)	(116,754)	(116,754)	-
Total Slated for Deletion		(4.0)	(183,992)	(183,992)	-
Vacant Budgeted In Recruitment - Retain					
Investment Analyst	76510	1.0	76,842	76,842	-
Clerk II	3914	1.0	39,216	39,216	-
Total in Recruitment Retain		2.0	116,058	116,058	-

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented.
If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.

TREASURER-TAX COLLECTOR
POLICY DESCRIPTION FORM

Department/Group: Treasurer-Tax Collector Budget Code: AAA TTX
 Title: Tax Sale/Accountant Reconciliation

PRIORITY: Rank 1 of 4 FUNDING: Full Year ☒ Other ☐ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

This Accountant II position is 100% funded from tax sale revenues and administrative charges to the Treasury Pool and Central Collections. During 2002-03, the Department budgeted to sell approximately 1,600 properties at tax sale but actually sold approximately 3,400 properties and collected over \$10 million. Based on the success of tax sales in 2002-03, the County Treasurer-Tax Collector intends to continue to aggressively return tax-defaulted properties to the tax roll through increased tax sales in 2003-04. In fact, the department plans to auction approximately 5,500 properties in 2003-04. The volume of activity and dollars involved requires an Accountant II to insure that tax sale proceeds are properly accounted for, properly recorded and that Department tax sale procedures are followed.

The department also manages over \$2 billion of investments and collects more than \$1 billion in property taxes annually. The position allows the Treasurer-Tax Collector to expand reconciliation procedures to insure errors are caught and corrected on a timely basis.

The Treasurer-Tax Collector has had an Accountant II position (71855) open only since November 2, 2002. The department did not ask for a waiver of the soft or hard freeze for this position in 2002-03 because the volume of tax sales was not expected in 2002-03.

As indicated on the Policy Description Form, the Treasurer-Tax Collector ranked this position as having the highest priority in need and should be restored. This is the only accountant position budgeted in the Treasurer-Tax Collector budget unit. Without this position, we risk having non-professional staff (e.g. fiscal clerks) perform higher-level accounting duties, resulting in possible error or defalcations. The numbers included below on this form were included with our originally submitted 2003-04 budget.

			2003-04	Ongoing 2004-05
APPROPRIATIONS				
Salaries & Benefits (attach additional page if required)			\$ 67,238	\$ 69,255
CLASSIFICATIONS				
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>		
1.0	Accountant II	67,238		
Services & Supplies				
Other (specify) _____				
Equipment				
FIXED ASSETS				
<u>Item</u>		<u>Amount</u>		
_____		_____		
_____		_____		
Reimbursements (specify) <u>5011 – Central Collections</u>			22,413	23,085
Total:			\$ 44,825	\$ 46,170
REVENUE (specify source)				
<u>9265 – Tax Sale</u>			22,412	23,085
<u>9970 – Treasury Pool</u>			22,413	23,085
Total:			\$ 44,825	\$ 46,170
LOCAL COST			\$ 0	\$ 0

TREASURER-TAX COLLECTOR

POLICY DESCRIPTION FORM

Department/Group: Treasurer-Tax Collector Budget Code: AAA-TTX
 Title: Staff Analyst II

PRIORITY: Rank 2 of 4 FUNDING: Full Year ☒ Other ☐ _____ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

See Attached.

	<u>2003-04</u>	<u>Ongoing 2004-05</u>
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 67,238	\$ 69,255

CLASSIFICATIONS		
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>
1.0	Staff Analyst II	67,238
_____	_____	_____
_____	_____	_____

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS	
<u>Item</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____

Reimbursements (specify) <u>5011 – Central Collections</u>	<u>22,413</u>	<u>23,085</u>
Total:	\$ <u>44,825</u>	\$ <u>46,170</u>

REVENUE (specify source)		
<u>9970 – Treasury Pool</u>	<u>22,413</u>	<u>23,085</u>
<u>9265 – Tax Sale</u>	<u>22,412</u>	<u>23,085</u>
Total:	\$ <u>44,825</u>	\$ <u>46,170</u>

LOCAL COST	\$ <u>0</u>	\$ <u>0</u>
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TREASURER-TAX COLLECTOR

Policy Item #2 of 4 – Staff Analyst II

The Treasurer-Tax Collector has not filled the Staff Analyst position approved with the 2002-03 budget. The department did not ask for a waiver of the soft or hard freeze for this position in 2002-03 because we thought the position might be cut during the 30% spend-down process if we could not meet our target. The Department did not want to hire someone that might be laid off six months later. The department now believes it will be able to meet its 30% spend-down target from revenues and therefore wants to fill the position in 2003-04.

The Staff Analyst II position is 100% funded through administrative charges to the Treasury Pool and Central Collections and from tax sale. This is the department's only staff analyst position. This position would:

1. Assist in the development of automated reporting systems with other management and Treasurer-Tax Collector.
2. Assist in preparation of the department's budget and revenue projections.
3. With the Treasurer's Office Supervisor, act as liaison with Auditor/Controller regarding FAS/TZ system issues, consolidated banking services, e-commerce and other projects.
4. Conducts studies of banking costs and structure of banking accounts under supervision of Treasurer's Office Supervisor.
5. Monitor banking activity and charges and prepare written reports.
6. Prepare Requests for Proposals (RFPs) for banking and investment related services and equipment and administer contracts.

The department manages over \$2 billion of investments and collects more than \$1 billion in property taxes annually. The tasks mentioned above are critical to the department's and county's goals of providing excellent customer service. The numbers included below on this form were included with our originally submitted 2003-04 budget.

TREASURER-TAX COLLECTOR

POLICY DESCRIPTION FORM

Department/Group: Treasurer Tax Collector Budget Code: AAA-TTX
 Title: Tax Sales

PRIORITY: Rank 3 of 4 **FUNDING:** Full Year ☒ Other ☐ _____ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

This Clerk II position is 100% funded from tax sale revenue. During 2002-03, the Department budgeted to sell approximately 1,600 properties at tax sale but actually sold approximately 3,400 properties. Based on the success of tax sales in 2002-03, the County Treasurer-Tax Collector intends to continue to aggressively return tax-defaulted properties to the tax roll through increased tax sales in 2003-04. In fact, the department plans to auction approximately 5,500 properties in 2003-04.

The increased volume of properties sold has naturally increased the workload of the Tax Sale section of the department, which is currently staffed by three positions. An additional Clerk II is therefore needed to process the increased letters and notices to parties of interest and buyers.

The Treasurer-Tax Collector did not fill this Clerk II position approved with the FY 2002-03 budget. The department did not ask for a waiver of the soft or hard freeze for this position in 2002-03 because the volume of tax sales was not expected in 2002-03.

The numbers included on this form were included in our originally submitted FY 2003-04 budget.

	2003-04	Ongoing 2004-05
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 32,002	\$ 32,962

CLASSIFICATIONS

Budgeted Staff	Title	Amount
1.0	Clerk II	32,002

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS

Item	Amount
_____	_____
_____	_____

Reimbursements (specify) _____

Total: \$ 32,002 \$ 32,962

REVENUE (specify source)

9265 - Tax Sale 32,002 32,962

Total: \$ 32,002 \$ 32,962

LOCAL COST \$ 0 \$ 0

TREASURER-TAX COLLECTOR

POLICY DESCRIPTION FORM

Department/Group: Treasurer-Tax Collector Budget Code: AAA-TTX
 Title: Seasonal Positions

PRIORITY: Rank 4 of 4 FUNDING: Full Year ☐ Other ☒ 6 Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

During its peak workload periods, the department needs seasonal employees. Each year we hire employees from Kelly Services and use Public Service Employees in November – December and March – April to assist in the mailroom and to perform cashiering duties to cover the additional workload that occurs during that period. During December and April, both the volume of phone calls and number of payments processed received by the department increases more than ten-fold from normal periods. In addition, seasonal employees are sometimes used to supplement full-time staff to assist handling peak workloads during tax sale and when supplemental assessment bills are mailed. Due to the dramatic turnover in property and development, the number of supplemental bills has increased 82% from last fiscal year.

The department is now requesting two Public Service Employees for up to six months each. The seasonal employees are 100% funded from tax sale revenue.

	<u>2003-04</u>	<u>Ongoing 2004-05</u>
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 17,514	\$ 18,039

CLASSIFICATIONS		
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>
<u>0.5</u>	<u>Public Svce. Employee</u>	<u>8,757</u>
<u>0.5</u>	<u>Public Svce. Employee</u>	<u>8,757</u>
_____	_____	_____

Services & Supplies _____

Other (specify) _____

Equipment _____

FIXED ASSETS	
<u>Item</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____

Reimbursements (specify) _____

Total:	\$ 17,514	\$ 18,039
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REVENUE (specify source)

<u>9265 - Tax Sale</u>	<u>17,514</u>	<u>18,039</u>
_____	_____	_____

Total:	\$ 17,514	\$ 18,039
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LOCAL COST	\$ 0	\$ 0
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FEE ADJUSTMENT SUMMARY

DEPARTMENT: Treasurer-Tax Collector (AAA TTX)
 PREPARED BY: Jim Mummert
 PHONE # 387-6360

TREASURER-TAX COLLECTOR

4-3-12a

FEE DESCRIPTION	CURRENT FEE	PROPOSED FEE	CHANGE IN FEE	JUSTIFICATION OF CHANGE	IMPACT IF NOT APPROVED
\$16.02					Reimbursement is not expected to be material.
Special Programming Request at Cost (bb)		Actual Cost	Reimbursement for Actual Cost	Fee would reimburse department for all costs incurred for any special request from the public.	
Tax Sale (cc) Parcel Data Fee	\$0.00	\$50.00	\$50.00	Proposed fee would cover costs of providing last known mailing address of parties of interest to potential bidders for properties subject to tax sale.	Reductions were made to services and supplies to meet funding levels without any increase in fees in 2003-04 proposed budget.
Letter of Payment (c)	\$5.00		(\$5.00)	Treasurer-Tax Collector is not charging a fee based on County Counsel opinion regarding public information requests.	None.
Microfilm Prints (d)	\$1.25		(\$1.25)	Treasurer-Tax Collector is not charging a fee based on County Counsel opinion regarding public information requests.	None.
Microfiche Prints (e)	\$1.25		(\$1.25)	Treasurer-Tax Collector is not charging a fee based on County Counsel opinion regarding public information requests.	None.
Excess Proceeds List (p)	\$25.00		(\$25.00)	Treasurer-Tax Collector is not charging a fee based on County Counsel opinion regarding public information requests.	None.
Parties of Interest Listing (q)	\$50.00		(\$50.00)	Treasurer-Tax Collector is not charging a fee based on County Counsel opinion regarding public information requests.	None.
Tax Sale Property Sold Listing (w)	\$25.00		(\$25.00)	Treasurer-Tax Collector is not charging a fee based on County Counsel opinion regarding public information requests.	None.

2003-04 REVISED/NEW FEE REQUESTS

DEPARTMENT: Treasurer-Tax Collector (AAA TTX)
 PREPARED BY: Jim Mummert
 PHONE #: 387-6360

PAGE A - FEE ADJUSTMENT CALCULATION

PAGE A _1 of _1

CURRENT SECTION/FEE DESCRIPTION (FOR EXAMPLE, 16.021(C)(1) ABATEMENT PROCESSING	FEES			UNITS INVOLVED			REVENUE GENERATED		
	(A) Current Fee In Budget	(B) Proposed/ New Fee	(C) Change In Fee (B)-(A)	(D) Current Units In Budget	(E) Proposed/ New Units	(F) Change In Units (E)-(D)	(G) Current Revenue In Budget	(H) Proposed/ New Fee Revenue	(I) Change In Fee Revenue (H)-(G)
\$16.02			\$0.00			0			\$0.00
Special Programming Request at Cost (bb)		Actual Cost		Amounts are expected to be immaterial			Revenue is expected to be immaterial		
Tax Sale Parcel Data Fee (cc)	\$0.00	\$50.00	\$50.00	0	500	500	\$0.00	\$25,000.00	\$25,000.00
Letter of Payment (c)	\$5.00	\$0.00	(\$5.00)			0			\$0.00
Microfilm Prints (d)	\$1.25	\$0.00	(\$1.25)			0			\$0.00
Microfiche Prints (e)	\$1.25	\$0.00	(\$1.25)			0			\$0.00
Excess Proceeds List (p)	\$25.00	\$0.00	(\$25.00)			0			\$0.00
Parties of Interest Listing (q)	\$50.00	\$0.00	(\$50.00)			0			\$0.00
Tax Sale Property Sold Listing (w)	\$25.00	\$0.00	(\$25.00)			0			\$0.00
			\$0.00			0			\$0.00
			\$0.00			0			\$0.00
TOTAL THIS PAGE	\$107.50	\$0.00	(\$57.50)			500			\$25,000.00
GRAND TOTAL (All Page A's)	#REF!	\$0.00	(\$57.50)			500			\$25,000.00

4-3-12b

TREASURER-TAX COLLECTOR

BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer-Tax Collector. The division's purpose is to centrally coordinate the county's collection functions by providing a collection service for the county, as well as to provide accounting and collections of court ordered payments. Total collections by the division are estimated at \$31.0 million for 2003-04. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Estimated 2002-03	Department Request 2003-04
Total Appropriation	5,175,474	6,894,549	6,162,725	7,986,256
Total Revenue	6,711,371	6,894,549	7,029,725	7,986,256
Local Cost	(1,535,897)	-	(867,000)	-
Budgeted Staffing		93.9		94.5

Workload Indicators

Total collections (\$)	30,004,855	26,000,000	30,000,000	31,000,000
Open accounts	270,826	Not Available	325,000	350,000
Assigned accounts	174,716	Not Available	192,000	192,000

Estimated costs for 2002-03 reflect a savings in salaries and benefits due to open positions during the year and a savings in services and supplies due to decreased professional services expenses.

Estimated revenues for 2002-03 reflect an expected increase due mainly from Court collection fees.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

STAFFING CHANGES

Budgeted Staffing is proposed to increase a net 0.6 positions and is funded with existing resources. Staffing changes include the following:

- (1) 1.0 new Programmer Analyst III position added to support the increased workload and general programming updates and modifications and specific programming projects such as the HIPAA, AB3000 and SB1732 implementations.
- (2) 3.1 positions (1.1 Collections Officers, 1.0 Fiscal Clerk II and 1.0 Public Information Clerk) filled during the year due to increased workload.
- (3) Decreases of 3.5 positions (1.0 Supervising Accountant II, 2.0 Public Service Employees (PSEs), and 0.5 Supervising Fiscal Clerk I) that are no longer needed as a result of organization changes in the Accounting Section.

PROGRAM CHANGES

As a result of collections increasing to an expected \$31.0 million for 2003-04, the department's services and supplies expenses will also increase. Specifically, County Counsel expenses are expected to be \$51,000 higher than the 2002-03 budget, other professional services (Columbia Ultimate Business Systems) are expected to be \$29,000 higher than the 2002-03 budget and non-inventoriable equipment is expected to be \$46,000 higher than the 2002-03 budget.

TREASURER/TAX COLLECTOR

OTHER CHANGES

None.

IV. VACANT POSITION IMPACT

The Department has a total of 10.5 vacant budgeted positions in their 2003-04 Department Request Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not in Recruitment	5.5	Slated for Deletion
Vacant Budgeted In Recruitment	<u>5.0</u>	Retain
Total Vacant	10.5	

Vacant Position Restoration Request:

The department has submitted policy items for the restoration of 5.5 vacant budgeted positions that are slated for deletion. The County Administrative Office recommends Policy Item #2 which would restore the department's request of 4.0 vacant Public Service Employee positions for seasonal workloads.

CAO Rec	Item	Program	Budgeted Staff	Program Description
	1	System Support for New Legislative Programs	1.5 \$76,651 Revenue Supported	Central Collections needs to continue to make programming modifications and changes to its collection interfaces with the courts, DMV, Franchise Tax board and other agencies due to several significant changes in law, including AB3000, SB172, and HIPPA. Without 1.0 Supervising Accounting Tech and 0.5 Automated Systems Tech, normal daily operations will be affected, as well as needed development projects, which will not be completed. In addition, high level of accounting functions also need to be performed.
x	2	Collections Support Positions	4.0 \$74,254 Revenue Supported	Public Service Employees (PSE's) are vital to Central Collections operation. The department uses PSE's due to increased workload demands such as the AB3000 system revision.

V. OTHER POLICY ITEMS

None.

VI. FEE CHANGES

None.

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector - Central Collections
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<u>Appropriation</u>					
Salaries and Benefits	3,840,239	4,429,885	297,013	-	4,726,898
Services and Supplies	1,919,209	2,061,387	4,959	-	2,066,346
Central Computer	61,497	61,497	(13,207)	-	48,290
Equipment	-	-	-	-	-
Transfers	<u>341,780</u>	<u>341,780</u>	<u>(1,215)</u>	<u>-</u>	<u>340,565</u>
Total Appropriation	6,162,725	6,894,549	287,550	-	7,182,099
<u>Revenue</u>					
Fines & Forfeitures	50,971	107,977	-	-	107,977
Current Services	6,807,941	6,525,072	287,550	-	6,812,622
State, Fed or Gov't Aid	113,156	100,000	-	-	100,000
Other Revenue	<u>57,657</u>	<u>161,500</u>	<u>-</u>	<u>-</u>	<u>161,500</u>
Total Revenue	7,029,725	6,894,549	287,550	-	7,182,099
Local Cost	(867,000)	-	-	-	-
Budgeted Staffing		93.9	-	-	93.9

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector - Central Collections
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

TREASURER-TAX COLLECTOR

ANALYSIS OF 2003-04 BUDGET

	E	F	E+F	H	G+H	J	I+J
	Board	Recommended	G		I		K
	Approved	Program	2003-04	Vacant	2003-04	Recommended	2003-04
	Base	Funded	Department	Position	Proposed	Vacant	Recommended
	Budget	Adjustments	Request	Impact	Budget	Restoration	Budget
	(Adjusted)						
Appropriation							
Salaries and Benefits	4,726,898	221,484	4,948,382	(150,905)	4,797,477	74,254	4,871,731
Services and Supplies	2,066,346	131,663	2,198,009	-	2,198,009	-	2,198,009
Central Computer	48,290	-	48,290	-	48,290	-	48,290
Equipment	-	100,000	100,000	-	100,000	-	100,000
Transfers	<u>340,565</u>	<u>351,010</u>	<u>691,575</u>	<u>-</u>	<u>691,575</u>	<u>-</u>	<u>691,575</u>
Total Appropriation	7,182,099	804,157	7,986,256	(150,905)	7,835,351	74,254	7,909,605
Revenue							
Fines & Forfeitures	107,977	(57,006)	50,971	-	50,971	-	50,971
Current Services	6,812,622	826,521	7,639,143	(150,905)	7,488,238	74,254	7,562,492
State, Fed or Gov't Aid	100,000	13,156	113,156	-	113,156	-	113,156
Other Revenue	<u>161,500</u>	<u>21,486</u>	<u>182,986</u>	<u>-</u>	<u>182,986</u>	<u>-</u>	<u>182,986</u>
Total Revenue	7,182,099	804,157	7,986,256	(150,905)	7,835,351	74,254	7,909,605
Local Cost	-	-	-	-	-	-	-
Budgeted Staffing	93.9	0.6	94.5	(5.5)	89.0	4.0	93.0

TREASURER-TAX COLLECTOR

Base Year Adjustments

Salaries and Benefits	106,371	MOU.
	185,877	Retirement.
	4,765	Risk Management Workers Comp.
	<u>297,013</u>	
Services and Supplies	<u>4,959</u>	Risk Management liabilities.
Central Computer	<u>(13,207)</u>	
Transfers	<u>(1,215)</u>	Incremental Change in EHAP.
Total Base Year Appropriation	<u>287,550</u>	
Current Services	<u>287,550</u>	Expected increase in revenues due to increase in collections.
Total Base Year Revenue	<u>287,550</u>	
Total Base Year Local Cost	<u>-</u>	

Recommended Program Funded Adjustments

Salaries and Benefits	<u>221,484</u>	Increase in salaries and benefits for a net 0.6 budgeted staffing increase which includes the conversion of 2.0 PSEs and step increases for existing positions.
Services and Supplies	<u>149,157</u>	Increase in costs related to County Counsel expenses, professional services, noninventoriable equipment and general office expenses.
	<u>(17,494)</u>	GASB 34 Accounting Change (EHAP).
	<u>131,663</u>	
Equipment	<u>100,000</u>	Increase to computer hardware.
Transfers	<u>333,516</u>	Increase in reimbursements for salaries and benefits and services and supplies costs provided by the Treasurer-Tax Collector.
	<u>17,494</u>	GASB 34 Accounting Change (EHAP).
	<u>351,010</u>	
Total Appropriation	<u>804,157</u>	
Revenue		
Fines & Forfeitures	<u>(57,006)</u>	Decrease in vehicle code fines.
Current Services	<u>826,521</u>	Increase in accounting fees for services performed for various agencies, for reimbursements for ARMC collection costs, and for fees for traffic fine collections.
State, Fed or Gov't Aid	<u>13,156</u>	Increase in revenues from the 10% state incentive on restitution collections.
Other Revenue	<u>21,486</u>	Increase in other revenues for NSF checks.
Total Revenue	<u>804,157</u>	
Local Cost	<u>-</u>	

TREASURER-TAX COLLECTOR

Vacant Position Impact Summary

	Authorized	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Vacant Budgeted Not In Recruitment - Delete	6	5.5	150,905	150,905	-
Vacant Budgeted in Recruitment - Retain	5	5.0	243,451	243,451	-
Total Vacant	11	10.5	394,356	394,356	-
Recommended Restoration of Vacant Deleted	4	4.0	74,254	74,254	-

Vacant Position Impact Detail

	Position Number	Budgeted Staffing	Salary and Benefit Amount	Revenue	Local Cost
Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)					
Vacant Budgeted Not in Recruitment					
Supvg Accounting Technician	00000234	(1.0)	(53,936)	(53,936)	-
Automated Systems Technician	LY300406	(0.5)	(22,715)	(22,715)	-
Subtotal Recommended - Delete		(1.5)	(76,651)	(76,651)	-
Public Service Employee	00070141	(1.0)	(18,609)	(18,609)	-
Public Service Employee	00070354	(1.0)	(18,951)	(18,951)	-
Public Service Employee	00074926	(1.0)	(18,347)	(18,347)	-
Public Service Employee	00074927	(1.0)	(18,347)	(18,347)	-
Subtotal Recommended - Retain		(4.0)	(74,254)	(74,254)	-
Total Slated for Deletion		(5.5)	(150,905)	(150,905)	-
<u>Vacant Budgeted In Recruitment- Retain</u>					
Collections Officer	00000202	1.0	45,435	45,435	-
Collections Officer	00001036	1.0	49,504	49,504	-
Collections Officer	00005112	1.0	49,504	49,504	-
Collections Officer	00007118	1.0	49,504	49,504	-
Collections Officer	00007151	1.0	49,504	49,504	-
Total in Recruitment Retain		5.0	243,451	243,451	-

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented.
If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.

TREASURER-TAX COLLECTOR

POLICY DESCRIPTION FORM

Department/Group: Central Collections Budget Code: AAA TCC
 Title: System Support for New Legislative Programs

PRIORITY: Rank 1 of 2 FUNDING: Full Year ☒ Other ☐ _____ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

See Attachment.

	<u>2003-04</u>	<u>Ongoing 2004-05</u>
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 76,651	\$ 102,347

CLASSIFICATIONS		
<u>Budgeted Staff</u>	<u>Title</u>	<u>Amount</u>
<u>0.5</u>	<u>Aut. Systems Tech.</u>	<u>22,715</u>
<u>1.0</u>	<u>Supv. Acct. Tech.</u>	<u>53,936</u>

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS	
<u>Item</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____

Reimbursements (specify) _____

Total:	\$ 76,651	\$ 102,347
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REVENUE (specify source)

<u>9285 – Accounting Services</u>	<u>76,651</u>	<u>102,347</u>
_____	_____	_____
_____	_____	_____

Total:	\$ 76,651	\$ 102,347
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LOCAL COST	\$ 0	\$ 0
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TREASURER-TAX COLLECTOR

Policy Item 1 of 2 – Restoration of Deleted Positions

The Automated Systems Technician position is needed to assist in our normal daily maintenance operations. Presently, work such as routine server and workstation maintenance is not being done regularly and this affects our system performance and security. Also, analysts are performing technical work instead of the needed 40-50 development projects that are currently on hold. Without the Automated Systems Technician, normal daily operations will be affected, as well as needed development projects, which will not be completed.

A Supervising Accountant Technician position is needed to perform increased high-level accounting functions. Due to the complexities of the implementation of AB3000, which was passed as an urgency measure in the fall of 2002, and the anticipated increased work demands from the work of five additional collectors, the department needs a supervising accountant technician position.

The costs of all of these positions are funded 100% through reimbursement revenues.

TREASURER-TAX COLLECTOR

POLICY DESCRIPTION FORM

Department/Group: Central Collections Budget Code: AAA TCC
 Title: Seasonal Positions

PRIORITY: Rank 2 of 2 FUNDING: Full Year ☒ Other ☐ _____ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

Public Service Employees are vital to Central Collections operations. The division uses PSE's as seasonal employees and to supplement full-time employees who are on long-term sick leave or occupied due to increased workload demands such as the AB3000 system revision. Central Collections strives to provide excellent customer service and without the ability to hire PSE's when needed, the quality of our service and collections may decline. Without PSE staff, collection staff may also be pulled to staff the front counter and fill other support functions, thereby pulling them from collection activities.

The costs of all of these positions are reimbursed 100% through reimbursement revenues.

	2003-04	Ongoing 2004-05
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 74,254	\$ 76,482

CLASSIFICATIONS

Budgeted Staff	Title	Amount
1.0	Public Service Employee	18,609
1.0	Public Service Employee	18,951
1.0	Public Service Employee	18,347
1.0	Public Service Employee	18,347

Services & Supplies

Other (specify) _____

Equipment

FIXED ASSETS

Item	Amount
_____	_____
_____	_____
_____	_____

Reimbursements (specify) _____

Total: \$ 74,254 \$ 76,482

REVENUE (specify source)

9285 – Accounting Services	18,347	18,897
9315 – Institution Care & Services	37,560	38,687
9610 – Collection Fee	18,347	18,898

Total: \$ 74,254 \$ 76,482

LOCAL COST \$ 0 \$ 0